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# IOWA STATE AUDITORS OFFICE

## Governmental Subdivision Audit Report Filing Requirements

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Description	Filing Fee Required?	News Release Required?	Invoice Required?	Second Report Copy Required?	PDF Required?
28E Organization	Yes	Yes	Yes	Yes	Yes
Agency on Aging	No	No	No	No	No
Area Education Agency	Yes	Yes	Yes	Yes	Yes
City (2000+ pop.)	Yes	Yes	Yes	Yes	Yes
City (4 yr. 700-2000 pop.)	Yes	Yes	Yes	Yes	Yes
City (less than 700 pop.)	Yes	Yes	Yes	Yes	Yes
City Hospital	Yes	Yes	Yes	Yes	Yes
City Utility	Yes	Yes	Yes	Yes	Yes
Community Action Agency	No	Yes	Yes	Yes	Yes
Community College	Yes	Yes	Yes	Yes	Yes
County	Yes	Yes	Yes	Yes	Yes
County Fair	No	No	No	No	No
County Hospital	Yes	Yes	Yes	Yes	Yes
County Township	Yes	Yes	Yes	Yes	Yes
Mental Health Center	No	Yes	Yes	Yes	Yes
Regional Library	No	No	No	No	No
School	Yes	Yes	Yes	Yes	Yes
Substance Abuse	No	Yes	Yes	Yes	Yes

Note 1: As a result of changes to the Single Audit reporting requirements, a third copy of the audit report is no longer required to be submitted to the State Auditor's Office. The local government is responsible for submission of the reporting package to the Single Audit Clearinghouse.

Note 2: When a component unit is reported in a primary government's financial statements, the filing fee is based on the primary government's reporting entity financial statements, regardless of whether the component unit issues a separate report. If the component unit is excluded from the primary government's audit report and issues a separate audit report, the component unit must also pay a filing fee.

Note 3: Audit reports for Area Agencies on Aging, Regional Libraries and County Fairs are not required to be filed with the State Auditor's Office.

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